

california Department of corrections

financial information memo

SUBJECT:	FIM NUMBER:
INSTITUTION CASH AUDITS AND	2000-06
DESK PROCEDURES	
REFERENCES:	DATE: July 19, 2000
STATE ADMINISTRATIVE MANUAL	
SECTIONS 8024, 8071, 8072,	
8080, 8111.2, 8121, 20060	
GOVERNMENT CODE	
SECTION 13400 – 13407	

DISTRIBUTION

Associate Wardens, Business Services
Institution Accounting Offices
Regional Accounting Office Managers

PURPOSE

This Financial Information Memorandum (FIM) is to inform California Department of Corrections (CDC) Institutions and Regional Accounting Offices (RAO) that the RAO will be playing a more active role in the accountability of the institution cash payment funds by performing unannounced (“no notice”) cash or spot audits. A RAO designee will perform unannounced spot audits.

The attached guidelines are suggested desk procedures for the Institution Accounting Offices (IAO).

DISCUSSION

Attached are procedures for institution cash payment funds. The procedures outline requirements of the State Administration Manual (S.A.M.) and Government Codes (GC). To provide consistency in a RAO audit, responsibilities and actions are defined for the IAO and the RAO. The procedures at the institution include the same SAM and GC requirements. The suggested forms in this FIM are to provide standardization for the RAO. The RAO staff will use the attached procedures as a standard for identifying source documents to be verified and/or reconciled during an institution cash audit.

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ACTION REQUIRED

The RAO will perform unannounced (“no notice”) spot audits of cash funds and evaluate cash fund procedures at Institution Accounting Offices (IAO) quarterly. The RAO audits of institution cash payment funds will be done in accordance with the attached procedures.

If you have further questions regarding this FIM, please contact your Regional Accounting Office.

WENDY STILL
Chief Financial Officer
Office of Financial Management

Attachment

cc: Warden
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